



COLORADO
Department of Revenue
Taxation Division

Welcome

September 2020 · Virtual Business Tax Class

Handout Notes page 1 1

This Class covers State of Colorado taxes and state-collected jurisdictions taxes only.

Please consult self-collected jurisdictions for questions about their taxes. (DR 1002 / DR 0800)

COLORADO
Department of Revenue
Taxation Division

Introductions

Award Winning Training Team:

Tiffany
Producer

Steve
Facilitator

Jaime
Co-Producer

Handout Notes page 1 2

COLORADO
Department of Revenue
Taxation Division

Today's Agenda

- 9 a.m. - noon
- Resources & Tools
- Tax Topics
 - Tax Types
 - Applications
 - New Tax Laws, Fees, & Forms Changes
 - Filing & Paying
 - Example of Process
- Q&A
- Wrap-Up

Handout Notes page 1 3

Open the camera app on your iPhone or use a QR scanner app to take a picture of the QR Code to go to the website!

Colorado.gov/
Tax



Revenue
Online



Your Colorado
L.I.F.E.



Contact Us



Notifications
Email
Sign-Up



How to
Make a
Payment



Sales and
Use Tax



Withholding
and Payroll Tax



Verify License
or
Certificate



Forms and
Instructions



Find Tax
Rate by
Address



FYI & Tax
Guidance Pub



Business Tax
Class Sign-Up



Business Tax
Training/
Videos



Recent Tax
Changes



Objectives

- After this class you should be able to:
 - Identify the different tax types that may affect your business
 - Use the different tools and resources that are available for you
 - Properly fill out and apply for a license
 - File your tax returns in a timely manner



Handout Notes page 2

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Motto:
Always Help

Our mission is to promote voluntary compliance with Colorado tax laws through information, education, assistance and customer service.

Business Tax Class



Handout Notes page 2

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COVID-19

- **Colorado.gov/Tax**
 - Main Landing Page
 - Click on image
 - Colorado.gov/Tax/covid-19-updates
- Questions?



Handout Notes page 2

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Resources & Tools

- **Websites**
 - [Colorado.gov/Tax](https://colorado.gov/tax)
 - [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline)
- **Taxpayer Helpline: 303-238-7378**
- **Email: DOR_TaxpayerService@state.co.us**
- **Local Offices (Appointment Only):**
 - [Colorado.gov/Tax/visit-a-service-center](https://colorado.gov/tax/visit-a-service-center)
- **Email Alerts Sign-up:**
 - [Colorado.gov/Tax/emailsignup](https://colorado.gov/tax/emailsignup)



Resources

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HANDOUT – RESOURCES

[Colorado.gov/Tax](https://colorado.gov/tax)

[Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline)

Taxpayer Helpline: 303-238-7378

Email:

DOR_TaxInfoEmail@state.co.us

Colorado.gov/
Tax



Verify License
or
Certificate

Revenue
Online



COLORADO
Department of Revenue
Taxation Division

Your Colorado L.I.F.E.
Colorado.gov/Tax/YourCOLIFE

Colorado.gov/
Tax

Colorado.gov/
RevenueOnline

Colorado Department of Revenue Family of Websites
Welcome to the Business Tax Class

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COLORADO
Department of Revenue
Taxation Division

Colorado.gov/Tax

- **Colorado.gov/Tax**
 - Easier to navigate by topic
 - Business
 - Individual
 - Tax Professional
 - Forms by Type and Number
 - News
 - Alpha Index to Research
 - Video library expanding!
 - Business > Tax Training

GET TAX HELP ONLINE

Avoid Hold Times on the Phone by Visiting Our Website
Visit the [Colorado.gov/Tax](#) page for the latest information, [Learn Our Self Service Options](#)

Our Motto is Always, Help

Revenue Online Help | Where's My Refund? | Sign Up for Email Alerts | How Was Your Service?

Handout Notes page 3 9

COLORADO
Department of Revenue
Taxation Division

Revenue Online

- **Your Administration Portal**
 - Make Payments
 - File Returns
 - Login to Your Account
 - Add non-physical locations
 - Helpful Links
 - Additional Services
 - File a Protest
 - Request a Letter ID
 - Submit e-Filed Attachments
 - Verify a License or Certificate
 - View Sales Rates and Taxes

Revenue Online

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COLORADO
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Taxation Division

This presentation is intended to provide general information concerning Colorado tax topics in simple and straightforward language. Although we have done our best to provide accurate and complete tax information, this information is not binding on the Department of Revenue, nor does it replace, alter or supersede Colorado tax law and regulations. We recommend consulting with a tax professional for your specific tax situation.

Business Tax Class

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What brought you to the class today?

- Basics of Taxation
- Applications / Fees
- Learn Sales Tax
- Use Tax
- Filing
- Tax Changes
- Marketplaces
- Vendor Fee
- Brush Up



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Starting a Business

- **Prior to setting up an account with the Colorado Department of Revenue:**
 - Apply for a Federal Employer Identification Number (FEIN) at [IRS.gov](https://www.irs.gov) for any organization other than an individual
 - If necessary, register the business with the Colorado Secretary of State at SOS.state.co.us



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Department of Revenue
Taxation Division



IRS



Colorado
Secretary of State

Handout Notes page 4

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- **Prior to setting up an account with the Colorado Department of Revenue:**

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 - If necessary, register the business with the Colorado Secretary of State at [SOS.state.co.us](https://sos.state.co.us)



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IRS.gov

SOS.state.co.us

[illegible]

Today's Business Tax Types

The diagram features a central grey circle labeled "Retail Sales". Surrounding it are four blue circles: "Use" (top-left), "Wholesale" (top-right), "Wage Withholding" (bottom-left), and "Special Event" (bottom-right). The circles are connected by a network of thin grey lines, suggesting relationships between these tax types and retail sales.

Use

Wholesale

Retail Sales

Wage Withholding

Special Event

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Department of Revenue
Taxation Division

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A bubble diagram with a central grey circle labeled "Retail Sales". Surrounding it are four blue circles: "Use" (top-left), "Wholesale" (top-right), "Special Event" (bottom-right), and "Wage Withholding" (bottom-left). The circles are connected by a network of thin grey lines.

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[illegible]

A presentation slide with a white background. The title "Questions?" is written in a large, bold, blue sans-serif font on the left side. A horizontal blue line is positioned below the title. To the right of the title, a large, light gray 3D question mark is displayed. In the top right corner, the Colorado Department of Revenue Taxation Division logo is visible, featuring a stylized "C" with a mountain and a sun, and the text "COLORADO Department of Revenue Taxation Division". In the bottom right corner, the page number "15" is shown. The slide is part of a presentation, as indicated by the "Handout Notes page 4" text at the bottom.

And Answers.



Handout Notes page 4

Applications & Filing Topics

- **Application (CR 0100)**
 - Sales Tax / Wholesale
 - What is Taxable
 - Wage Withholding
- **Application (DR 0589)**
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- **Sales Tax Filing**
 - New Laws & Form Changes
 - Retail Sales
- **Break**
 - Example (Paper / ROL)
 - Consumer Use
- **How to Pay**

Handout Notes page 5

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Applications

Business Tax Class

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Sales Tax

- **Statute:**
 - In Colorado, services are generally not subject to sales tax.
 - "Tangible Personal Property" is taxable in Colorado. For reference, see section 39-26-102(15)(a)(I), C.R.S.

Colorado.gov/Tax

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Sales Tax

Tax is levied and shall be collected and paid on the purchase price paid or charged upon all sales and purchases of tangible personal property at retail.

[§39-26-104 (1)(a), C.R.S.]

Any Retailer that makes retail sales in Colorado without obtaining a sales tax license commits a class 3 misdemeanor and may also be subject to a civil penalty of \$50 per day to a maximum penalty of \$1,000. [§39-26-103 (4), C.R.S.]

Colorado.gov/Tax

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Sales Tax License – Blue
Wholesale, Special Event, and
Wage Withholding Licenses – Green

Sales and
Use Tax



Sales Tax

- **What is Taxable?**
 - This class covers State of Colorado taxes and state-collected jurisdiction taxes only. Please contact self-collected jurisdictions for questions about their taxes.
 - Items may be exempt from Colorado sales tax based on the nature of the service or good being sold, or based on the consumer that is purchasing the service or goods
 - Please note that exemptions may qualify for some local jurisdictions and not others.



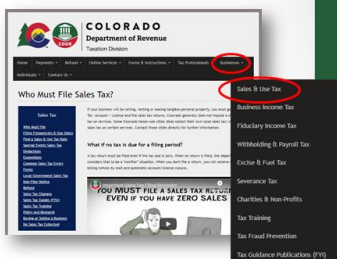
Schedules

Handout Notes page 6

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Sales Tax

- **Standard Retail License (Sales Tax License - Blue)**
 - For businesses that make retail sales in Colorado; if your business makes both retail sales and wholesale sales, then the Retail Sales Tax License allows you to do both. You do not need to obtain a Wholesale License in addition to the Retail Sales Tax License.
- **Wholesale License (Green)**
 - For businesses that sell exclusively to other licensed vendors for resale.

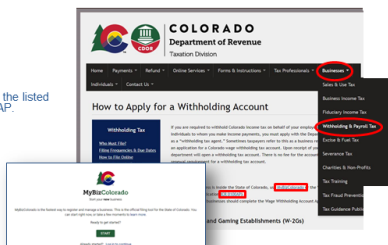


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Applications

- **Applying for Sales Tax, Wage Withholding & Wholesale Accounts**
 - **MyBiz.Colorado.gov**
 - *Secretary of State registration
 - *Unemployment Insurance (CDLE)
 - Sales Tax
 - Wage Withholding
 - Wholesale
 - *Indicates separate application requirement with the listed agency when using paper application CR 0100 AP.
 - **Paper Application (CR 0100 AP)**
 - Sales Tax
 - Wage Withholding
 - Wholesale
 - **Visit:**
 - Colorado.gov/Tax
 - MyBiz.Colorado.gov



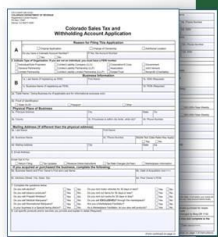
Colorado.gov/Tax | Forms & Instructions | CR 0100 & MyBiz.Colorado.gov

Handout Notes page 6

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Application Fees

- **Applying for Sales Tax, Wage Withholding & Wholesale Accounts**
 - **License Fees (expires December 31 of odd years)**
 - \$16 Retail Sales Tax (prorated based on start date)
 - \$50 Sales Tax Deposit (first physical location only)
 - \$16 Wholesale (prorated based on start date)
 - \$8 Charitable Sales Tax
 - **Wage Withholding**
 - No fee for Wage Withholding & no renewal is required
 - **Signature/Date**
 - **Must provide valid proof of identification for the owner/officer**



CR 0100

Colorado.gov/Tax | Forms & Instructions | CR 0100 & MyBiz.Colorado.gov

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HANDOUT – MAKING PURCHASES

Colorado.gov/Tax > Businesses > Sales & Use Tax > Filing Information

Colorado.gov/Tax > Businesses > Sales & Use Tax > Sales & Use Tax Forms

Colorado.gov/Tax > Businesses > Sales & Use Tax

Colorado.gov/Tax > Forms & Instructions > Forms by Number > CR 0100

Verify a license on Revenue Online
Colorado.gov/Revenue Online > Verify a License or Certificate (under Additional Services)

MyBiz.Colorado.gov

Sales Tax License – Blue
Wholesale, Special Event, and
Wage Withholding Licenses – Green

CR 0100 Application

- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
- Section A: Business Information
 - Filing Reason
 - Department of Revenue Account Number / Colorado Account Number (CAN) assigned by the Department of Revenue
 - Organization Type

Colorado Sales Tax and Withholding Account Application

Reason for Filing This Application	
1. <input type="checkbox"/> Original Application	<input type="checkbox"/> Change of Ownership
<input type="checkbox"/> Additional Location	
Do you have a Colorado Account Number?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
If Yes, the Account Number	
2. Indicate Type of Organization. If you are not an individual, you must have a FEIN number.	
<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Limited Liability Company (LLC)
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Liability Partnership (LLP)
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)
<input type="checkbox"/> Corporation/S Corp	<input type="checkbox"/> Government
<input type="checkbox"/> Association	<input type="checkbox"/> Joint Venture
<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Nongovernmental (Charitable)

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [CR 0100](#)

This form can be filled out and processed after class at your walk-in Service Center. (Please bring ID and a check or money order for any payment.)

FYI & Tax Guidance Pub

Sales and Use Tax

Forms and Instructions



CR 0100 Application

- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
- Section B: Business Information
 - Name/DBA
 - FEIN/SSN

Business Information	
1a. Last Name (if registering as SSN)	1b. SSN (Required)
1c. Business Name (if registering as FEIN)	1d. FEIN (Required)
2a. Trade Name / Doing Business As (if applicable and for informational purposes only)	
2b. Proof of Identification	
<input type="checkbox"/> State DL/ID	<input type="checkbox"/> Passport
<input type="checkbox"/> Other	

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application

- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
- Section B: Business Information
 - Physical/Mailing Address
 - Email Opt in

Physical Place of Business	
3a. Physical Address	3b. City
3c. State	3d. Zip
3e. County	3f. If business is within city limits, what city?
3g. Phone Number	3h. Mobile Text (Data Rates May Apply)
4. Mailing Address (if different than the physical address)	
4a. Last Name	4b. First Name
4c. Business Name	4d. Phone Number
4e. Mailing Address	4f. State
4g. Zip	4h. Mobile Text (Data Rates May Apply)
5. Email Address	
Email Opt in For	
<input type="checkbox"/> Return Filing	<input type="checkbox"/> Tax Updates
<input type="checkbox"/> Revenue Online Instructions	<input type="checkbox"/> Tax Rate Changes (2x/Year)
<input type="checkbox"/> Marketplace Information	

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application

- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
- Section B: Business Information
 - Acquisition Information
 - Products/Services
 - Product Detail

If you acquired or purchased the business, complete the following:	
6a. Business Name and Prior Owner's First and Last Name	6b. Date of Acquisition (month/year)
6c. Address (Street, City, State, Zip)	6d. Prior Owner's FEIN
7. Complete the questions below:	
Do you sell alcohol?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell tobacco products?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell Prepaid Wireless?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell Medical Marijuana?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell Recreational Marijuana?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is your business in a Special taxing district?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a Marketplace Facilitator?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell motor vehicles for 30 days or less?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you rent out rooms for 30 days or less?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell through the marketplace?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a Marketplace Facilitator?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you also sell products?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. List specific products and/or services you provide and explain in detail (if required).	

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
 - Page 2: Account Information
 - Section B continued: Business Information
 - Owner/Partner/Officer information (2)

9a. Owner/Partner/Corp Officer Last Name	Owner/Partner/Corp Officer First Name
Job Title	9b. Phone Number
9c. Address (Street, City, State, Zip)	9d. SSN
10a. Owner/Partner/Corp Officer Last Name	Owner/Partner/Corp Officer First Name
Job Title	10b. Phone Number
10c. Address (Street, City, State, Zip)	10d. SSN

Additional Owner/Partner/Corp Officers on a separate paper

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
 - Section C: Account Information
 - Sales Tax

C		Sales Tax Account (Fees Apply)	
1. Indicate Type of Sale:		<input type="checkbox"/> Wholesaler <input type="checkbox"/> Retail-Sales <input type="checkbox"/> Charitable	
2a. Filing Frequency: If SALES TAX collected is:			
<input type="checkbox"/> Wholesale Only - Annually <input type="checkbox"/> Under \$300/month - Quarterly <input type="checkbox"/> Seasonal, write in the months in business <input type="checkbox"/> \$15/month or less - Annually <input type="checkbox"/> \$300/month or more - Monthly			
2b. License Start Date Required (mm/yyyy)		CO Account Number - Site (Dept Use Only)	

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
 - Section D: Account Information
 - Wage Withholding



D		Withholding Tax Account (No Fees Apply)	
1. Indicate which you are applying for:		2. Filing Frequency: If W2 wage withholding tax amount is	
<input type="checkbox"/> W2 Withholding <input type="checkbox"/> 1099 Withholding <input type="checkbox"/> W-2G <input type="checkbox"/> Other/Case Withholding		<input type="checkbox"/> \$1 - \$6,999/Year - Quarterly <input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly <input type="checkbox"/> \$50,000+/Year-Weekly <input type="checkbox"/> \$1 - \$6,999/Year - Quarterly <input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly <input type="checkbox"/> \$50,000+/Year-Weekly	
4a. Payroll Company, if applicable		4b. First Day of Payroll Required (mm/yyyy)	
4c. Payroll Company Phone Number			

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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CR 0100 Application



- Applying for Sales Tax, Wage Withholding & Wholesale Accounts
 - Sections E, F and G: Applicant Responsibility
 - Fees
 - Points of Compliance
 - Signature/Date
 - Must provide valid proof of identification of owner/officer
 - Applicant does not fill in date on Section E

Period Covered (Print the Only)		FEES (see fees on page 1 of instructions)	
From	To		
SALE	SALE	(2020-01-01) State Sales Tax Deposit	(150) \$
SALE	SALE	(2020-01-01) Sales Tax License	(500) \$
SALE	SALE	(2020-01-01) Wholesale License	(500) \$
SALE	SALE	(2020-01-01) Charitable License	(500) \$
Mail to and Make Checks Payable to:		Amount Owed \$	
Colorado Department of Revenue			
PO Box 17087			
Denver, CO 80217-0087			
The State may request your check in one-time payment tendering transaction. Your bank account may be debited as early as the same day received by the State. If payment, your check will not be returned. If your check is rejected due to insufficient funds, the Department of Revenue may collect the payment amount directly from your bank account information.			
* Renew sales tax license on odd-numbered years		* Sales tax license is only used for wholesale purchase for resale	
* Returns filing frequency is based on tax amount		* Sales tax rates may change twice per year	
* Required to file, even if zero sales tax due		* Business account closed or address changes by filing CR 1102	
I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.			
Signature of Owner, Partner, or Corporate Officer		Job Title	
		Date (mm/yyyy)	

Colorado.gov/Tax | CR 0100 & MyBiz.Colorado.gov

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Renewal Application

- **Renewing Sales Tax, Wage Withholding & Wholesale Accounts**
 - License Fees (expires December 31 of odd years)
 - \$16 Retail Sales Tax
 - \$16 Wholesale (included with Sales Tax)
 - \$8 Charitable Sales Tax
 - Wage Withholding
 - No fee & no renewal required
 - Signature/Date
 - Renewals will be mailed and can be renewed using Revenue Online

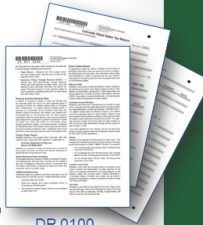
Colorado.gov/Tax | Colorado.gov/RevenueOnline | DR 0594

DR 0594
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DR 0100

- **Retail & Wholesale Sales Tax Filing Deadlines**
 - Returns are due the 20th day of the month following the close of the filing period.
 - If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.
 - Monthly Returns: due the 20th day of the month following the reporting month.
 - Quarterly Returns:
 - 1st quarter (January – March): due April 20th
 - 2nd quarter (April – June): due July 20th
 - 3rd quarter (July – September): due October 20th
 - 4th quarter (October – December): due January 20th
 - Annual Returns: (January – December): due January 20th



Colorado.gov/Tax | DR 0100

DR 0100
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Applications

- **Applying for Sales Tax Accounts, Wage Withholding & Wholesale Accounts**
 - Submit your paper application by...
 - Mail: Receive your license by mail in 4-6 weeks.
 - Fax: 303-866-4176. Wage Withholding only. Receive your license by mail in 2-3 weeks.
 - In Person: Visit a service center to apply. Receive your license immediately.



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Questions?

And Answers.

Handout Notes page 9

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FILING DEADLINES

Business Tax
Training/
Videos



POLL

Do you need information on wage withholding calculation & filing?

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Wage Withholding

- Who**
 - Employers are required to have a Colorado withholding tax account and remit Colorado withholding taxes if an employer pays wages that are subject to federal withholding for income tax purposes
 - AND
 - The employee is performing work or services, either wholly or in part, in Colorado
 - OR
 - The employee is a Colorado resident working either inside or outside of Colorado (unless income tax is being withheld from another state)

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 10 37

Wage Withholding

- When to File**
- Videos:**
 - Filing Frequencies and Thresholds

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

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Wage Withholding

Colorado wage withholding collected within one year	Filing Frequency	Due Dates	File
Less than \$7,000	Quarterly	Quarterly returns are due by the last day of the month after the end of the quarter First quarter: April 30 Second quarter: July 31 Third quarter: October 31 Fourth quarter: January 31	RevenueOnline (credit card or e-check) or by Electronic Funds Transfer
At least \$7,000 but not more than \$50,000	Monthly	On or before the 15th day of the following month. For example, March is due April 15.	RevenueOnline (credit card or e-check) or by Electronic Funds Transfer
More than \$50,000	Weekly	Weekly returns are due by the following Wednesdays. The Tax Period End Date must always be a Friday date (exception: calendar year end date is December 31, regardless of day of week). To determine the Tax Period End Date, note the payroll date, then check for the next Friday date. If the payroll date is a Friday, that date is the Period End Date. Refer to Frequent Filers examples document.	Must file all payments by Electronic Funds Transfer

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

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Colorado.gov/Tax > [Businesses](#) > [Withholding & Payroll Tax](#)

Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [DR 1098 \(booklet\)](#)

Colorado.gov/Tax > [Businesses](#) > [Withholding & Payroll Tax](#)

Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [CR 0100](#)

Sales Tax License – Blue
Wholesale, Special Event, and
Wage Withholding Licenses - Green

Forms and
Instructions

Withholding
and Payroll Ta

Business Tax
Training/
Videos



FILING DEADLINES

Wage Withholding



Section 39-22-604, C.R.S.

- Withholding Tax – requirement to withhold
- Executive Director of The Colorado Department of Revenue responsible for prescribing a withholding method

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 11

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Wage Withholding



Documents needed

W-4

- Colorado Income Tax Withholding based on Employee's Withholding Certificate, IRS Form W-4
- There is no separate Colorado withholding certificate

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

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Wage Withholding



Before starting calculations:

- Taxable Wages
 - Gross wages less any pre-tax deductions
- Employee W-4 data
 - Claimed filing status – W-4 Step 1: section (c)
 - Extra Withholding requested – Added after Colorado withholding is calculated

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

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Wage Withholding



Highlights

- Dependents are not factored into Colorado taxable income
- Colorado has a flat income tax rate
- Simplified worksheet used for calculation

DR 1098

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 11

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Wage Withholding

How to Calculate Colorado Withholding

Colorado Income Tax Withholding Worksheet for Employers

Instructions: All employers can fill out this worksheet below to determine Colorado withholding. This worksheet must be used for 2018 and later W-4s. This worksheet can also be used for 2017 and earlier W-4s.

Pay Period Table	Annually	Semiannually	Quarterly	Monthly	Semi-monthly	Bi-weekly	Weekly	Daily
1	2	3	4	5	6	7	8	9

Step 1: Wages

1a Enter the employer's total taxable wages this payroll period 1a \$

1b Enter the number of pay periods you have per year (see Pay Period Table) 1b

1c Multiply the amount on line 1a by the number on line 1b 1c \$

Step 2: Withholding Calculation

2a Enter \$0.00 if the taxpayer is married filing jointly or \$4,000 otherwise 2a \$

2b Subtract line 2a from line 1c. If zero or less, enter 0 2b \$

2c Multiply the amount on line 2b by 4.03% 2c \$

2d Divide the amount on line 2c by the number of pay periods on line 1b 2d \$

2e Add employee if they would like an additional amount withheld from their Colorado taxes per pay period. Enter that amount here. Otherwise enter 0 2e \$

2f Sum lines 2c and 2e. This is the Colorado withholding amount per pay period 2f \$

Colorado Income Tax Withholding Worksheet for Employers

Instructions: All employers can fill out the **W-4** and **W-4-E** in the worksheet below to determine Colorado withholding. The employer's wages are not calculated. This worksheet must be used for 2018 and later W-4s. This worksheet can also be used for 2017 and earlier W-4s.

Pay Period Table	Annually	Semiannually	Quarterly	Monthly	Semi-monthly	Bi-weekly	Weekly	Daily
1	2	3	4	5	6	7	8	9

Step 1: Wages

1a Enter the employer's total taxable wages this payroll period 1a \$

1b Enter the number of pay periods you have per year (see Pay Period Table) 1b

1c Multiply the amount on line 1a by the number on line 1b 1c \$

Step 2: Withholding Calculation

2a Enter \$0.00 if the taxpayer is married filing jointly or \$4,000 otherwise 2a \$

2b Subtract line 2a from line 1c. If zero or less, enter 0 2b \$

2c Multiply the amount on line 2b by 4.03% 2c \$

2d Divide the amount on line 2c by the number of pay periods on line 1b 2d \$

2e Add employee if they would like an additional amount withheld from their Colorado taxes per pay period. Enter that amount here. Otherwise enter 0 2e \$

2f Sum lines 2c and 2e. This is the Colorado withholding amount per pay period 2f \$

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 12

44

Wage Withholding

Special notes

- Colorado Wage Withholding is to be calculated separately for each pay period
 - Values from the pay period table are not adjusted from one pay period to the next
 - Wage Withholding values should be rounded to the nearest dollar

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 12

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Wage Withholding

For Filing

- One return should be filed per Colorado Account Number per filing period
- If an employer remits withholding via EFT, a separate return filing is not required for that period

Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 12

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Wage Withholding

How to File

- Videos:
 - How to File



Colorado.gov/Tax | The Colorado Wage Withholding Tax Guide | DR 1098

Handout Notes page 12

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Business Tax
Training/
Videos



Withholding
and Payroll Tax






Questions?

And Answers.




Handout Notes page 13 48



Applications & Filing Topics


- Application (CR 0100)**
 - Sales Tax / Wholesale
 - What is Taxable
 - Wage Withholding
- Application (DR 0589)**
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- Sales Tax Filing**
 - New Laws & Form Changes
 - Retail Sales
- Break**
 - Example (Paper / ROL)
 - Consumer Use
- How to Pay**

Handout Notes page 13 49




Special Event

- Explained**
 - Individuals, organizations, or vendors who plan to conduct or participate in a retail sales event at a location at which there are more than three vendors, that occurs three times or fewer at the same location during any calendar year
- Multi-Event License: More than one Special Event during the 2-year period**
- Generally, this does not include Farmers Markets or Flea Markets**




Colorado.gov/Tax Handout Notes page 13 50



Special Event

- Special Event License (Green)**
 - A license is required regardless of the anticipated amount of sales. [§39-26-103 (9) (b), C.R.S.]
 - If the event organizer does not obtain the license, the vendors at the event must obtain their own licenses and collect and remit the tax. [§39-26-103 (9) (b.5), C.R.S.]

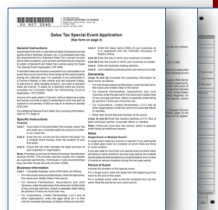


Colorado.gov/Tax Handout Notes page 13 51

Sales Tax License – Blue
Wholesale, Special Event, and
Wage Withholding Licenses - Green

DR 0589 Application

- Sales Tax: Special Event (Green License)**
 - To register for a single or multiple special event license complete a Sales Tax Special Event Application (DR 0589)
 - Single Event - \$8.00 fee
 - Multiple Event - \$16.00 fee (pro-rated)
 - License is free for vendors who already have a Colorado Sales Tax or Wholesale License



Colorado.gov/Tax | Forms by Tax Type | DR 0589

DR 0589

Handout Notes page 14

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Colorado.gov/Tax > [Businesses](#) > [Sales & Use Tax](#) > [Special Event Sales Tax](#)

Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [DR 0589](#)

Colorado.gov/RevenueOnline

Special Event

- Sales Tax: Special Event**
 - ALL Special Event sales tax collected must be submitted by the 20th of the month following the event (NO quarterly filings), regardless of the amount of Sales Tax collected
 - If the 20th falls on a weekend or holiday, due date is the next business day
 - If the event begins in one month and ends in the next, the return is due on the 20th day of the month following the month which the event began



Colorado.gov/Tax | DR 0098

Handout Notes page 14

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FILING DEADLINES

Returns are due by the 20th of the month following the date the event began. For Example, if the event runs from June 30-July 2, the return and tax are due July 20. If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.

Special Event

- Sales Tax: Special Event**
 - Select Special Event
 - No login required!
 - File a separate return for each event.



Colorado.gov/Tax | DR 0098

Handout Notes page 14

54

Colorado.gov/Tax > [Businesses](#) > [Sales & Use Tax](#) > [Special Event Sales Tax](#)

Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [DR 0098](#)

DR 0098

- Sales Tax: Special Event**
 - If you are claiming jurisdictionally-dependent exemptions, you must use the paper form

Colorado.gov/Tax | DR 0098

Handout Notes page 14

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Sales and
Use Tax

Recent Tax
Changes

Revenue
Online



Business Tax
Training/
Videos





Questions?

And Answers.




Handout Notes page 15 56



Break Time




Handout Notes page 15 57



Applications & Filing Topics

- **Application (CR 0100)**
 - Sales Tax / Wholesale
 - What is Taxable
 - Withholding
- **Application (DR 0589)**
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- **Sales Tax Filing**
 - New Laws & Form Changes
 - Retail Sales
- **Break**
 - Example (Paper / ROL)
 - Consumer Use
- **How to Pay**

Handout Notes page 15 58






Filing

Business Tax Class

Handout Notes page 15 59

Colorado.gov/Tax > Businesses > Sales & Use Tax > Recent Sales Tax Changes (HB19-1240)

Forms and Instructions	Recent Tax Changes	Business Tax Training/ Videos
		

Sales Tax

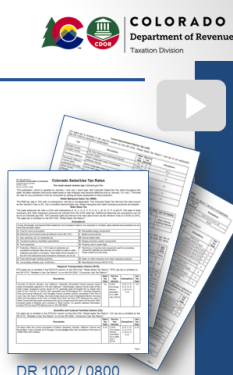
- **New Sales Tax Rules Effective June 1, 2019**
- **HB 19-1240**
 - Sales tax must be collected & remitted based on the location at which the purchaser takes possession of the taxable good
- This includes any applicable state-collected local and special district taxes
- Sales where the customer receives the taxable goods at the seller's place of business will continue to be taxed at the rate in effect for the retailer's business location



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/Tax/sales-tax-changes](https://colorado.gov/Tax/sales-tax-changes)

Sales Tax

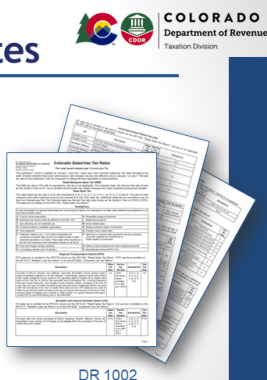
- **Destination Sourcing**
 - Tax is calculated at the Point of Delivery
 - Items shipped to a location outside of Colorado – No Colorado Tax
 - Items shipped to a location in Colorado – Tax rate of purchaser's location
 - All state-collected jurisdictions collected from purchaser
 - Contact self-collected jurisdictions
 - Non-physical site required for seller
 - Point of Delivery = Point of Possession = Point of Taxation



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Forms and Instructions](https://colorado.gov/Tax/forms-and-instructions) | [DR 1002 & DR 0800](https://colorado.gov/Tax/dr-1002)

DR 1002 Sales/Use Tax Rates

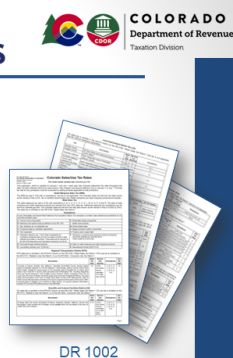
- **Tax Rates**
 - DR 1002
 - Where to find
 - Exemptions – Key on page 1 – allowance listed by jurisdiction
 - Service Fee/Vendor's Fee – allowance listed by jurisdiction
 - State – page 1 above exemption key
 - RTD/CD & Special District – pages 1 and 2
 - City (State-Collected) – starting on page 4
 - County – starting on page 7
 - Self-Collected Cities – starting on page 9
- **Remember to consider Sourcing Rule**



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Forms and Instructions](https://colorado.gov/Tax/forms-and-instructions) | [DR 1002](https://colorado.gov/Tax/dr-1002)

DR 1002 Sales/Use Tax Rates

- **Home Rule & Self-Collected**
 - Home rule cities have greater autonomy than statutory cities.
 - While all self-collecting jurisdictions are home rule municipalities, not all home rule municipalities are self-collecting.
 - A number of home rule municipalities elect to have the state collect taxes on their behalf, which the state does at no charge to the home rule municipality.
 - The Department of Revenue the Department of Revenue does not administer or oversee sales taxes for any self-collected jurisdictions.
 - See the DR 1002 Colorado Sales & Use Tax Rates on our website.



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Forms and Instructions](https://colorado.gov/Tax/forms-and-instructions) | [DR 1002](https://colorado.gov/Tax/dr-1002)

HANDOUT – DR 1002 / DR 0800

[Colorado.gov/Tax](https://colorado.gov/Tax) > [Businesses](https://colorado.gov/Tax/businesses) > [Sales & Use Tax](https://colorado.gov/Tax/sales-and-use-tax) > [Recent Sales Tax Changes](https://colorado.gov/Tax/recent-sales-tax-changes) (HB19-1240)

[Colorado.gov/Tax](https://colorado.gov/Tax) > [Forms & Instructions](https://colorado.gov/Tax/forms-and-instructions) > [Forms by Number](https://colorado.gov/Tax/forms-by-number) > [DR 1002](https://colorado.gov/Tax/dr-1002)

HANDOUT – DR 1002 / DR 0800

[Colorado.gov/Tax](https://colorado.gov/Tax) > [Forms & Instructions](https://colorado.gov/Tax/forms-and-instructions) > [Forms by Number](https://colorado.gov/Tax/forms-by-number) > [DR 1002](https://colorado.gov/Tax/dr-1002)

DR 0800 - Location Codes

• Location Code & Tax Rates

- Jurisdiction (Location) Codes
 - DR 0800
 - Organized by County
 - DR 1002 – Jurisdiction Tax Rates
 - Excel Workbook Crosswalk:

<https://www.Colorado.gov/Tax/sales-and-use-tax-rates-lookup>

Colorado.gov/Tax | Forms and Instructions | DR 1002 & DR 0800

DR 0800 / 1002

Handout Notes page 17

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Business Tax Training/Videos



Location Codes

• Location Code Lookup

• Videos:

- Location/Juris Code Lookup



Colorado.gov/Tax | Forms and Instructions | DR 1002 & DR 0800

Handout Notes page 17

65

Colorado.gov/Tax > Businesses > Sales & Use Tax > Sales Tax Accounts & Licenses > Add Locations (Add Sites)

MULTI-LOCATION EMAIL

dor_multilocations@state.co.us

Sales Tax

• Physical vs. Non-Physical Location

- Physical location: A brick and mortar store.
 - Requires a sales tax license. License fee and application required for each location.
 - Sales tax return to be filed regardless of sales.
- Non-physical location: Anywhere in Colorado you deliver a taxable good.
 - Sales tax return is filed only when you have made sales to those locations.

Colorado.gov/Tax

Handout Notes page 17

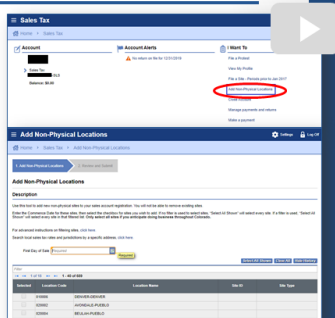
66

Sales Tax

• Adding a Non-Physical Location

- Add a location in your account on Revenue Online!
 - Click on Sales Tax link
 - Click on Add Non-Physical Location
- Send an email to DOR_Multilocations@state.co.us and include the following information:
 - Colorado Account Number
 - City Name
 - County Name
 - Location Jurisdiction Code (DR 0800)
 - Zip Code
 - Period Open Date

Colorado.gov/Tax | DR 0800 & DR 1002



Handout Notes page 17

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Colorado.gov/Tax > Businesses > Sales & Use Tax > Recent Sales Tax Changes (HB19-1240)

Sales Tax

• Small Retailer Exception:

- Retailers with sales of less than \$100K per year are able to source their sales to the business location of the seller until a State sponsored Geographic Information System (GIS) is in place to support this change. This is called origin sourcing.
- The small retailer exception is repealed 90 days after the completion of the GIS.
 - Sign-up for Tax Notifications Emails at: [Colorado.gov/Tax/sales-tax-changes](https://colorado.gov/Tax/sales-tax-changes)

[Colorado.gov/Tax](https://colorado.gov/Tax) | Sales Tax Guide

Handout Notes page 18

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Sales Tax

• Marketplace terminology and definitions:

- Marketplace - a physical or electronic forum; including, but not limited to, a store, a booth, an internet website, a catalog, or a dedicated sales software application, where tangible personal property, commodities, or services are offered for sale, lease, or rental
- Marketplace Facilitator - generally any individual or legal entity that operates a marketplace and contracts with marketplace sellers to facilitate sales and accept payment on the sellers' behalf
- Marketplace Seller - anyone who contracts with a marketplace facilitator to make sales through a marketplace
- Multichannel Seller - someone who sells through a marketplace facilitator, but also sells products directly to customers online or in a physical store

[Colorado.gov/Tax](https://colorado.gov/Tax) | Sales Tax Guide

Handout Notes page 18

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Sales Tax

• Marketplace Exception:

- In general, businesses and individuals that sell products exclusively through a marketplace would not have to collect sales tax, so long as the marketplace facilitator collects the applicable sales tax on all sales.
- The marketplace would be required to collect sales tax on behalf of its independent sellers.
 - Marketplace facilitators are allowed to retain the vendor fee for the collection and remittance of the sales tax made by marketplace sellers.
- This exception only applies to marketplace sales facilitated on behalf of a marketplace seller.
- This provision went into effect October 1, 2019.

[Colorado.gov/Tax](https://colorado.gov/Tax) | Sales Tax Guide

Handout Notes page 18

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Questions?

And Answers.

Handout Notes page 18

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Business Tax Training/Videos



Forms and Instructions



FYI & Tax Guidance Pub



HANDOUT – SCHEDULES A & B

Sales Tax

• Sales Tax: Deductions and Exemptions

- The retailer bears the burden of proving, and retaining records of such proof, for the proper exemption for any sale for which they do not collect tax.
- There are generally 2 types of Deductions and Exemptions
 - Those that apply to all state-administered local jurisdictions
 - Those that are optional for state-administered local jurisdictions



Schedules

Colorado.gov/Tax | DR 1002

Handout Notes page 19

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Sales Tax

• Sales Tax: Deductions and Exemptions

- Apply to all state-administered local jurisdictions
 - Wholesale Sales
 - Sales sourced to locations outside of Colorado
 - Sales of non-taxable services
 - Sales to exempt agencies and organizations
 - Sales of gasoline, dyed diesel, and other exempt fuels
- There are additional deductions and exemptions not listed here.
- Additional Information is available in the "Supplemental Instructions for Form DR 0100" and in our Tax Guidance Publications / FYI's



Schedules

Colorado.gov/Tax | Schedules

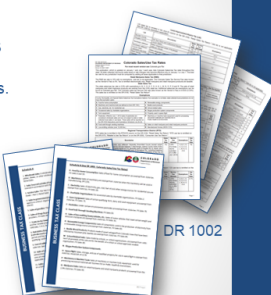
Handout Notes page 19

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Sales Tax

• Sales Tax: Deductions & Exemptions

- Optional for state-administered local jurisdictions
 - Form DR 1002 indicates which state-administered jurisdictions allow which deductions and exemptions.
- There is considerable nuance and complexity regarding each of these deductions and exemptions.
 - Additional information regarding qualifications, form requirements, and record keeping requirements can be found on our website at: [Colorado.gov/tax/fyi-publications-sales-tax](https://colorado.gov/tax/fyi-publications-sales-tax)



Schedules

Colorado.gov/Tax | DR 1002

Handout Notes page 19

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Sales Tax

• New State Vendor Fee Increase Effective January 1, 2020 • HB 19-1245

- The amount that a retailer is permitted to retain for the expenses it incurs collecting and remitting the required state sales tax.
 - Payment must be received by due date
- The Vendor Service Fee increased from 3.33 to 4.0% on State of Colorado taxes.
 - Cap of \$1,000 monthly for any filing period per account
 - All locations are required to register under one account



Colorado.gov/Tax | [Colorado.gov/Tax/sales-tax-changes](https://colorado.gov/tax/sales-tax-changes)

Handout Notes page 19

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Colorado.gov/Tax > [Businesses](#) > [Sales & Use Tax](#) > [Recent Sales Tax Changes \(HB19-1245\)](#)

Recent Tax Changes



Business Tax Training/Videos



Colorado.gov/Tax > [Forms & Instructions](#) > [Forms by Number](#) > [DR 0103](#)

Colorado.gov/RevenueOnline

Forms and Instructions



DR 0103

• Sales Tax: DR 0103 – State Service Fee Worksheet

- All returns, sites and locations
- Determines Statutory limit
- Filed with return
- Automatically calculated for spreadsheet and XML filing
- Automatically calculated for those filing in Revenue Online
- Generally recommended for paper filed returns, if:
 - You have multiple locations and
 - You exceed \$850,000 sales per filing period

Colorado.gov/Tax | DR 0103

Handout Notes page 20

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Sales Tax

• Seller Responsibilities

- Should a dispute arise between the purchaser and the seller as to whether or not the sales tax is due, the seller should charge and collect the sales tax; the purchaser may submit an application for refund to the State of Colorado.

• DR 0137B – Claim for Refund of Tax Paid to Vendors

Colorado.gov/Tax | Sales Tax Guide | DR 0137B

DR 0137B

Handout Notes page 20

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Questions?

And Answers.

Handout Notes page 20

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Break Time



Handout Notes page 20

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Colorado.gov/Tax > Forms & Instructions > Forms by Number > DR 0137B

Applications & Filing Topics

- **Application (CR 0100)**
 - Sales Tax / Wholesale
 - What is Taxable
 - Withholding
- **Application (DR 0589)**
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- **Sales Tax Filing**
 - New Laws & Form Changes
 - Retail Sales
- **Break**
 - Example (Paper / ROL)
 - Consumer Use
- **How to Pay**

Handout Notes page 21

80

POLL

Do you have a RevenueOnline Login?
Are you currently using RevenueOnline?

Handout Notes page 21

81

DR 0100

- **Retail & Wholesale Sales Tax Filing Deadlines**
 - Returns are due the 20th day of the month following the close of the filing period.
 - If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.
 - Monthly Returns: due the 20th day of the month following the reporting month.
 - Quarterly Returns:
 - 1st quarter (January – March): due April 20th
 - 2nd quarter (April – June): due July 20th
 - 3rd quarter (July – September): due October 20th
 - 4th quarter (October – December): due January 20th
 - Annual Returns: (January – December): due January 20th

Colorado.gov/Tax | DR 0100

DR 0100

Handout Notes page 21

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Filing Methods

- **Ways to File**
 - Revenue Online
 - Spreadsheet: [Colorado.gov/Tax/sales-tax-spreadsheet-filing](https://colorado.gov/tax/sales-tax-spreadsheet-filing)
 - Paper File



Colorado.gov/Tax | [Colorado.gov/Tax/sales-tax-spreadsheet-filing](https://colorado.gov/tax/sales-tax-spreadsheet-filing)

Handout Notes page 21

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[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) >

[View Sales Rates and Taxes](#)

(under Additional Services) >

[Find Local Taxes by Address](#) >

[Colorado.gov/Tax](https://colorado.gov/Tax) > [Forms &](#)

[Instructions](#) > [Forms by Number](#) >

[DR 0100](#)

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

HANDOUTS – DR 0100 & POPOUT

FILING DEADLINES

Sales Tax – Retailers must enter the due date for the return. Returns are due the 20th day of the month following the close of the filing period. If the 20th is a Saturday, Sunday, or legal holiday, the return is due the next business day.

Monthly Returns: due the 20th day of the month following the reporting month.

Quarterly Returns:

- 1st quarter (January – March): due April 20
- 2nd quarter (April – June): due July 20
- 3rd quarter (July – September): due October 20
- 4th quarter (October – December): due January 20

Annual Returns:

(January – December):
January 20

Business Tax
Training/
Videos



DR 0100

COLORADO
Department of Revenue
Taxation Division

- The DR 0100 Filing Experience**
 - Launch DR 0100 Paper Filing Video

DR 0100

[Colorado.gov/Tax](https://colorado.gov/Tax) | DR 0100

Handout Notes page 22 84

Filing - Revenue Online

COLORADO
Department of Revenue
Taxation Division

- Self-Service Portal**
 - Login Required for Sales Tax
 - File Returns
 - Check Status of Refunds
 - Helpful Links
 - Additional Services
 - File each physical location regardless of amount of tax collected.

[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

Handout Notes page 22 85

Example

COLORADO
Department of Revenue
Taxation Division

Business Tax Class

Handout Notes page 22 86

Example

COLORADO
Department of Revenue
Taxation Division

Meet Joe!
Joe owns a coffee shop in Lakewood.

Handout Notes page 22 87

HANDOUT – DR 0100 / SCHEDULES

Forms and Instructions



Example

Joe's Coffee Shop is located in the City of Lakewood.

- Please use the DR 1002 to find the sales tax rates and service fees for each jurisdiction if filing by paper.
- If filing using Revenue Online these items will automatically populate.

Jurisdiction	Tax rate	Vendor/Service Fee
State	2.9%	4.0%
RTD/CD	1.1%	3.33%
Jefferson County	0.50%	3.33%
Lakewood (self-collected)	3.0%	N/A

- \$5000 Gross sales and services
- \$700 Wholesale sales
- \$500 Sales shipped to Alaska
- \$300 Sales to a government agency
- \$2000 Sales of coffee beans (Food for Home Consumption)



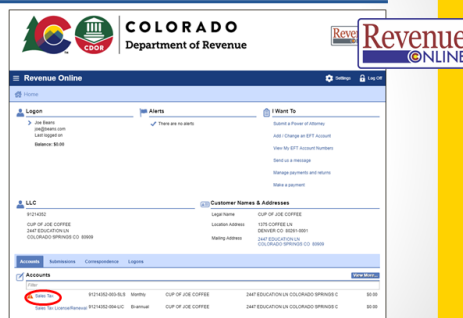
DR 0100

Handout Notes page 23

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Example

- Colorado.gov/
RevenueOnline
- Landing Page
 - Click On **SALES TAX**

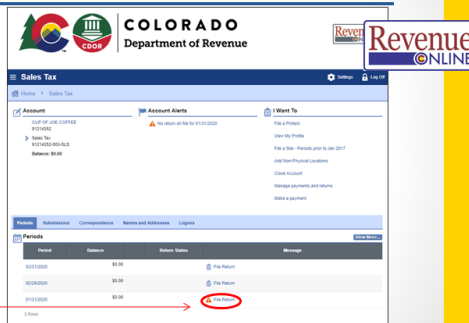


Handout Notes page 23

89

Example

- Under Periods
- Click On **FILE RETURN** for the proper Filing Period End Date.



Handout Notes page 23

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Example

- Click On **FILE A RETAIL SALES TAX RETURN**



Handout Notes page 23

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Example

- Click On
- The **LOCATION ID** to file for.

Note: Blue File Remaining Non-Physical Sites at \$0 Returns Button.

Handout Notes page 24

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Example

- Begin entry of amounts and Exemptions based on your filing.

Handout Notes page 24

93

Example

- Continue scrolling down and filling out amounts based on your filing.

Handout Notes page 24

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Example

- Continue scrolling down and filling out amounts based on your filing.
- At end, click **OK**

Handout Notes page 24

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Example

- Your location is now finished.
- Note the other non-physical location to be filed.
- If other location is \$0 Collected, you must file a Zero Return.
- Click **FILE REMAINING NON-PHYSICAL SITES AS \$0 RETURNS.**

Handout Notes page 25

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Example

- Note both sites show as Finished.
- Undo
- Or click **NEXT**

Handout Notes page 25

97

Example

- Return Summary
- Verify amounts
- Click **NEXT**

Handout Notes page 25

98

Example

- Special District Sales DR 0200
- Check box if you do not have to fill out for ALL sites.
- Click **NEXT**

Handout Notes page 25

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HANDOUT – CHECKPOINTS

Business Tax Training/ Videos



Example

- **Confirm Return**
- Read.
- Click **I AGREE**
- Click **SUBMIT**

Handout Notes page 26

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Example

- **Enter Revenue Online Password**
- Click **OK**

Handout Notes page 26

101

Example

- **CONGRATULATIONS, YOU E-FILED!**
- You are ready to make a payment.

Handout Notes page 26

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Questions?

And Answers.

Handout Notes page 26

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Applications & Filing Topics



- **Application (CR 0100)**
 - Sales Tax / Wholesale
 - What is Taxable
 - Wage Withholding
- **Application (DR 0589)**
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- **Sales Tax Filing**
 - New & Changes
 - Retail Sales
- **Break**
 - Example (Paper / ROL)
 - **Consumer Use**
- **How to Pay**

Handout Notes page 27

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Consumer Use Tax



Use tax must be paid by the purchaser of goods stored, used, or consumed by the purchaser where the seller did not or could not collect sales taxes.

[§39-26-202, C.R.S.]

Handout Notes page 27

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Consumer Use Tax



Consumer Use Tax

Consumer use tax must be paid by individuals and businesses for tangible personal property used in Colorado for personal or business purposes (not to be resold) when tax was not paid at the time of purchase. This includes items taken out of inventory for personal or business use.

Did you pay Sales Tax?

- Check your invoice
- Reach out to vendor if you are unsure
- Did you take anything out of inventory?

[§39-26-202, C.R.S.]

Handout Notes page 27

106

Consumer Use



- **Consumer Use**
 - Consumer Use Tax accounts do not require an application.
 - Submit the first Consumer Use Tax Return with the FEIN or Social Security number for the business or individual to open the Consumer Use account.

[Colorado.gov/Tax](https://colorado.gov/tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) | DR 0252 / 0251 / 1002

Handout Notes page 27

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[Colorado.gov/Tax](https://colorado.gov/tax) > [Businesses](#) > [Sales & Use Tax](#) > [Consumer Use Tax](#)

[Colorado.gov/Tax](https://colorado.gov/tax) > [Forms & Instructions](#) > [Forms by Number](#) > [DR 0251](#), [DR 0252](#), [DR 1002 \(Rates\)](#)

Forms and Instructions



Consumer Use

• Consumer Use

- Two Jurisdiction types for State-Collected Use Tax:
 - Colorado State Tax
 - Special District Tax
 - RTD/CD use DR 0252
 - RTA use DR 0251
 - Refer to DR 1002 for rates

- * Tax rates are determined by the point of possession of the consumer
- * Local Use tax collected on building materials and motor vehicles

[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) | DR 0252 / 0251 / 1002

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Consumer Use

• Consumer Use

- Can be filed on Revenue Online without logging into your account
- Individuals may choose to file this on their income tax returns at the end of the year for any items purchased for personal use
 - Individuals operating a sole proprietorship are required to follow business rules for purchased made for business use



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) | DR 0252 / 0251 / 1002

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Consumer Use

• Consumer Use

- Can be filed on an annual basis, or after \$300 in use tax has accumulated, whichever comes first.
 - Referred to as "Casual Filing"
- Return and payment due by the 20th of the month, following the month when use tax due has met or surpassed \$300.



[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) | DR 0252 / 0251 / 1002

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DR 0252

• DR 0252 - Consumer Use Tax Return

[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) | DR 0252 / 0251 / 1002

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[Colorado.gov/Tax](https://colorado.gov/Tax) > [Businesses](#) > [Sales & Use Tax](#) > [Consumer Use Tax](#)

[Colorado.gov/Tax](https://colorado.gov/Tax) > [Forms & Instructions](#) > [Forms by Number](#) > [DR0252](#), [DR 0251](#), [DR1002 \(Rates\)](#)

[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

Forms and
Instructions



Sales and
Use Tax



Recent
Tax
Changes



DR 0252

DR 0252 - Consumer Use Tax Return

- Be sure to include the purchase invoice detail when mailing the paper form!

Colorado.gov/Tax | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

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DR 0251

DR 0251 - RTA Use Tax Return

- ROL includes all Consumer Use Tax jurisdictions on one page. File the DR 0251 and keep the specific RTA schedules for your records.

Colorado.gov/Tax | Colorado.gov/RevenueOnline | DR 0252 / 0251 / 1002

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Questions?

And Answers.



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Applications & Filing Topics

- Application (CR 0100)
 - Sales Tax / Wholesale
 - What is Taxable
 - Wage Withholding
- Application (DR 0589)
 - Special Event (Single/Multi)
 - Filing (DR 0098)
- Sales Tax Filing
 - New Laws & Form Changes
 - Retail Sales
- Break
 - Example (Paper / ROL)
 - Consumer Use
- How to Pay

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How To Pay

- **Multiple Ways**
 - **Paper Check**
 - Print a voucher in Revenue Online (Sales Tax only)
 - Attach a check to your paper return
 - Mail-in or
 - Drop off return and payment at a service center – All service center locations currently have secure drop-boxes
- Revenue Online: Credit Card
 - 2.25% + \$0.77 processing fee
- Revenue Online: E-Check
 - \$1.00 processing fee

[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)



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[Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)

How to
Make a
Payment



Revenue
Online



How To Pay

- **Multiple Ways**
 - **Electronic Funds Transfer (EFT)**
 - No processing fee
 - Apply with DR 5785 or in Revenue Online
 - ACH Credit | ACH Debit
 - 4:00 PM MST cut-off time
 - Generates withholding returns

[Colorado.gov/Tax](https://colorado.gov/Tax) | [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) | DR 5785 | DR 5782 Instructions



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Questions?

And Answers.

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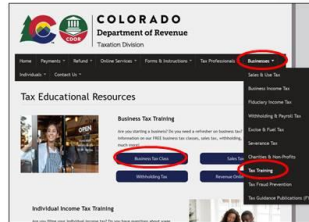
Wrap-Up

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Help

- Need a step-by-step guide to filing sales tax?
- Colorado.gov/Tax
 - Click on Businesses in the black bar
 - Click on Tax Training
 - Click on Business Tax Class to watch the pre-recorded class video



Colorado.gov/Tax | Colorado.gov/Tax/education

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Colorado.gov/Tax > Businesses >
Tax Training
New Class Videos Coming Soon

Resources & Tools

- Websites
 - Colorado.gov/Tax
 - Colorado.gov/RevenueOnline
- Taxpayer Helpline: 303-238-7378
- Email: DOR_TaxpayerService@state.co.us
- In-Person Assistance:
 - Colorado Springs
 - Denver Metro
 - Fort Collins
 - Grand Junction
 - Pueblo



Resources

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**HANDOUT – RESOURCES,
CHECKPOINTS, E-FILING RESOURCE
LIST, MAKING A PURCHASE WITH
SALES TAX LICENSE, HELPFUL HINTS**

Colorado.gov/Tax

Colorado.gov/RevenueOnline

Colorado.gov/Tax > Contact Us

Email Alerts

Please remember!

Sign-up for email alerts today: [Colorado.gov/Tax/emails/signup](https://colorado.gov/tax/emails/signup)



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Colorado.gov
/Tax

Revenue
Online

Contact Us



Questions?

And Answers.

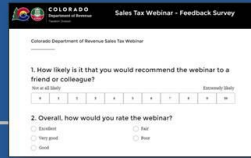


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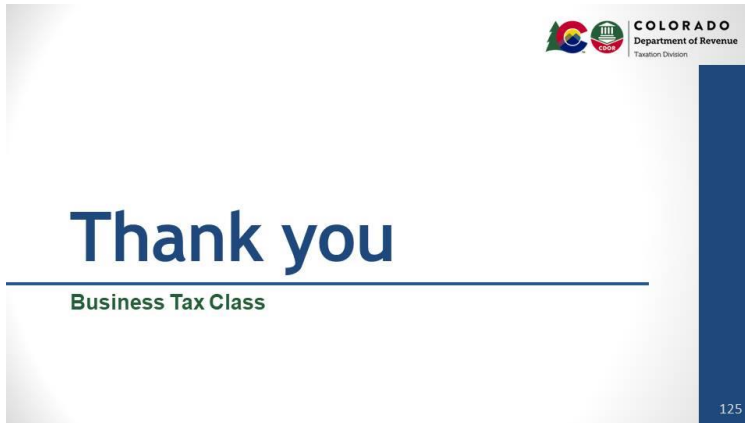
Please watch for an email containing a survey for this class

Thank you. Your responses to this survey will help us to ensure your educational needs are met.



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Notes:



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Notes: